

Scheme of Financial Delegation



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Policy Created by;	L.Wordsworth
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UNCRC (United Nation Convention of the Rights of a Child) Articles included in this policy;	1, 2, 3, 4, 5, 6, 12, 15, 16, 17, 23, 24, 28, 34, 36 and 39

Our Mission Statement

Together we grow in faith, knowledge and love.

Together we show respect, kindness and confidence.

Together our community shines.

Our Mission Statement highlights the power of unity and shared values in fostering growth and positive relationships within a community. At St Anne's we work together with respect, kindness and confidence to truly make a difference. We aim to meet the needs of every child through a challenging, enriched curriculum. Providing a safe, secure and stimulating learning environment. We know when we come together our community thrives and shines

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The Governing Body and Headteacher will ensure that all procedures comply with the financial regulations of the City Council and the Manchester Scheme for Financing Schools.

Setting the Annual Budget

1. In accordance with Manchester's Scheme for Financing Schools, the school budget must be approved by the full governing body no later than 30 June in the financial year to which it relates.
2. The Headteacher/School Business Manager (SBM) will be responsible for providing adequate financial information and forecasts to enable the governing body to approve a budget plan.
3. Once approved, the budget plan must be signed by the Chair of the Governing Body and the Headteacher

Budgetary Control

1. The Headteacher will have responsibility for: -
 - a) ensuring appropriate accounting records are maintained within the school, based on the principle of commitment accounting;
 - b) providing regular financial reports to the governing body giving information about spending against the approved budget;
 - c) virement of resources between cost centres, provided that such virement shall not exceed limits, which will be reviewed annually and specified in the annual schedule;
 - d) profiling expenditure and income
 - e) The Headteacher may delegate budgets to curriculum or other managers as specified in the annual schedule.
2. Any changes to the agreed budget made in accordance with the above provisions must be laid before the governing body or committee of the governing body at the next meeting and formally ratified by mention in the minutes of the meeting.

General Purchasing

1. The authority to place orders will be limited as follows: -
 - a) There will be a limit for the purchase of individual items which can be authorised by the Headteacher and other approved staff, provided that the costs can be met from the school budget. These limits will be reviewed annually.
 - b) There will be a limit for the purchase of individual items, which can be authorised by the Chair of Governors, provided that the costs can be met from the school budget. This limit will be reviewed annually.

- c) Purchases above this figure should be authorised by the Finance Committee, within the limits set in the budget for the relevant year.
- d) Purchases above an annually reviewed limit should be authorised by the full governing body, within the limits set in the budget for the relevant year.
- e) The Headteacher must not enter, on behalf of the governing body, into any lease, hire purchase or similar agreement, of more than 12 months duration without the approval of the Finance Committee.
- f) The Headteacher will ensure that the relevant tendering processes are followed where necessary. Three tenders are required for works over £30,001. In circumstances where a quotation is accepted under delegated authority by the Headteacher, which is other than the lowest received, the Headteacher must report the circumstances to the full Governing body.

Ordering Goods and Services

1. A requisition should be completed fully and signed by the budget holder and authorised by an appropriate member of SLA before any purchases are made on behalf of the school.
2. System produced orders should be used for all goods and services except those charges that are the subject of direct debits and petty cash payments. Where urgency requires a verbal order, this should be followed by a system-produced order.
3. Only system produced order forms should be used. If, due to unforeseen difficulties it is not possible to produce a system order, then a manual order should be prepared and its details entered onto the system as soon as circumstances permit.
4. Orders should be used only for goods and services provided to the school. Individuals must not use official orders to obtain goods and services for their private use.
5. Copy orders should be securely retained.
6. Only staff approved by the governing body should certify orders, under normal circumstances this should be the Headteacher or School Business Manager. The school should maintain a list of these staff together with their signatures. This record should be reviewed annually.
7. The signatory of the order should be satisfied that the goods or services ordered are appropriate and needed, that there is adequate budgetary provision and that quotes or tenders have been obtained, if necessary.
8. Quotes should be obtained for the below amounts:

Total Value	Award Procedure	Authorisation
Up to £2,000	One oral quotation (confirmed in writing where the total value exceeds £500)	Headteacher

£2,001 - £30,000	At least 3 written quotes	Chair of Governors
£30,001 - £75,000	Invitation to tender by advertising/list to at least 3 candidates.	As per School's Scheme of Financial Delegation

9. Requisitions/invoices need to be authorised by the budget holder.

Payment of Accounts

1. Authorised staff (reviewed annually) should check goods and services upon receipt, to ensure that they are in accordance with the order. Delivery notes should be endorsed accordingly.
2. Payment should not be made unless a proper invoice has been received, checked, and certified for payment by an authorised person confirming that: -
 - a) Goods and/or services have been received, cross-referenced to the order number; (all delivery notes/proof of delivery should be attached to the order and invoice)
 - b) Expenditure has been properly incurred and that payment has not already been made;
 - c) Prices match quotations, tenders, contracts or catalogue prices and arithmetic is correct;
 - d) VAT has been correctly calculated;
 - e) Discounts, where available, have been allowed for.
3. Payment should not be authorised against a supplier statement.
4. Payments should not normally be authorised against a photocopied invoice. If an invoice has been lost a replacement should be obtained. If a copy invoice is used it should be marked "Not previously paid", signed and dated.
5. The school should maintain a list of staff and their signatures authorised to certify invoices. Only an approved member of staff may certify invoices. Wherever possible, this should be neither the person who signed the order nor the person who checked the receipt of goods or services.
6. All processed invoices should be marked as paid, retained and stored securely for seven years (six plus the current year).
7. The school should not authorise any payment on a photocopied invoice or a statement from a supplier.

Exceptional Circumstances

1. In the case of a school outing or other activity where it is known in advance how much entrance or other fees are and the supplier refuses to provide an invoice the following procedure **MUST** be adopted:
 - a) An order is established on FMS6 with an estimate of cost as soon as the arrangements are made;
 - b) Full receipt details must be obtained including any VAT element.
 - c) On return to school, details of the transactions are entered by means of a manual journal and the commitment cleared.

Petty Cash

1. We are a cash free school. However, there are times in the year where donations take place.
2. The Headteacher or School Business Manager may draw cash from the bank to a maximum of £300 on each occasion. At no time must cash held exceed £300
3. Each individual transaction must not exceed £50 (unless in exceptional circumstances)
4. An official receipt must accompany any claims from an individual from the supplier that clearly indicates any VAT element.
5. All such receipts should contain only details of the items that are the subject of the claim.
6. All purchases should be approved in advance.

School Charge Card (Debit Card)

1. The school has a charge card with a monthly limit of £8,000 which is only used for suppliers that do not accept School Purchase Orders in order to achieve the value by using internet only suppliers.
2. In order to request expenditure via the school charge card, staff should complete a requisition following the same ordering/purchasing procedures.
3. Only the Head is permitted to use the charge card and should ensure the monthly limit is not exceeded.
4. Each month the SBM reconciles the charge card statement with the orders/invoices to ensure there are no disparities. Any disparities should be reported to the Headteacher.

VAT

1. All VAT, Output and Input must be properly accounted for.
2. VAT Submittals must be prepared and submitted within **THREE** days of the month end

Staffing/Salaries

1. The governing body will determine the number, type and point on the relevant pay scale of all staff in accordance with their pay policy, based upon recommendations from the staffing committee.
2. All appointments of staff will be made by the governing body, this is to be delegated to the staffing committee whenever permissible.
3. The Headteacher will make the necessary arrangements to maintain relevant staffing levels in the event of absence through illness, training etc.
4. The Headteacher/SBM will be responsible for the maintenance of adequate personnel records, authorisation of overtime and ensuring that all payments including casual staff are made through the payroll, so that appropriate statutory deductions are made.
5. The Headteacher/SBM will be responsible for ensuring that payroll records are monitored to ensure that payments are consistent with those approved by the governing body.

Bank Statements

1. Banking records are checked by the SBM daily and appropriate journals are entered on FMS.
2. Reconciliation is completed weekly by the SBM when official bank statements are received online. They are signed and dated and countersigned by the Headteacher.
3. Bank statements must be reconciled as soon as possible, wherever possible within 7 working days of receipt.
4. Where special circumstances have occurred and reconciliation did not take place, the details should be noted on the bank statement, dated and signed before countersignature by the Headteacher.

Security Stock and Inventory of Assets

The Headteacher is responsible to the governing body for the safe custody and control of cash and other property belonging to the school.

The Headteacher should ensure that stocks are maintained at reasonable levels and subject to regular, independent physical check.

An Inventory should be maintained of all valuable items with a note of make, model number and serial number where appropriate. Items should be identified with a security mark where appropriate.

The Headteacher should arrange for the inventory to be checked, at least once per year. Any discrepancies should be investigated and pursued to a satisfactory conclusion. The Headteacher should report discrepancies over a predetermined sum to the governing body.

Whenever the school property (e.g., musical instruments, computers, cameras) is taken off the school site, it should be signed for and a register noted accordingly.

The governing body should authorise all write-offs and disposals of surplus stocks and equipment.

Safes and similar receptacles (e.g., cash boxes) should be kept locked and the keys removed. Key holders should normally carry keys on their person and keys should not be left in the vicinity of the secure area. The loss of keys should be reported immediately to the Headteacher.

Income

The governing body is responsible for determining a charging policy for letting school premises.

The Headteacher is responsible for ensuring that all income is accounted for and banked promptly ensuring that principle of 'separation of duties' is maintained.

The Headteacher should ensure that persons using the building have suitable insurance arrangements in place such as a public liability certificate or 3rd party liability.

Insurance

1) As part of the continuous review of the identified risks, the Governing Body will, at least once every financial year, assess whether the sums insured are commensurate with the latest assessment of risk. (See Schools Financial Regulations Section 11)

2) In accordance with Item 1 above, the Headteacher will review annually whether the sums insured are commensurate with risks and consider the adequacy of insurance cover for:

a) Vandalism

b) property (on or off the premises)

c) money

d) personal accident

e) losses which arise from fraud or dishonesty

f) staff absence or maternity leave

3) The Headteacher is responsible for:

a) informing the insurers of any new risks

b) making claims arising from accidents or other incidents.

Unofficial funds

No longer have a separate School Fund

Computer Systems

1) *The Headteacher should ensure that:*

- a) the computer-based management system is registered in accordance with the Data Protection Act.
- b) only appropriate staff have access to the relevant computer records; c) adequate back-up procedures are in place and implemented.

Register of Business Interests

1) In accordance with Section 2.15 of the Schools Financial Regulations, the Governing Body will establish and maintain a Register of Business Interests. **Business Interest forms are completed at the start of each financial year by staff and governors.** The register will be updated where appropriate. At each meeting of the Governing Body and its Finance an opportunity will be given for the declaration of any interests.

Statement of Internal Control

- 1) In accordance with Schools Financial Regulations Section 2.39 the Governing Body will ensure that systems of internal control are in place that ensures that financial transactions are lawful.
- 2) The Headteacher is responsible for ensuring that procedures are in place that deal with:
 - a) Internal checks - one person checking another person's work
 - b) Separation of duties - distributing the work so that key tasks are assigned to separate members of staff
 - c) A system of authorisations - each transaction is authorised before passing on to the next stage of the process.
 - d) An audit trail - this tracks all stages of a transaction, for example from copy order to invoice, to accounts, to cheque and in reverse.
- 3) The Governing Body will agree and sign annually a **Statement of Internal Control** to confirm that such systems are in place and have operated successfully during the previous twelve months any serious deficiencies being reported at the same time or earlier.

Risk Register

1) In accordance with Schools Financial Regulations Section 11 the Governing Body will set up, and regularly review a Risk Register, which tabulates the Risks the School is exposed to, the extent to which existing internal controls mitigate the risk, and an assessment of how likely each risk is given the controls in place and how serious each risk would be (its impact) if it occurs in relation to the finances, operations, reputation etc. of the School. Finally, it identifies any action necessary to mitigate the risk and allocates responsibility for implementing the action to specific members of staff.

Segregation of Duties

Before any cash is prepared for banking another member of staff should recount the money and sign the relevant income sheet to confirm that the correct amount is available for banking.

Budgetary Control

- 1 The Headteacher may increase or decrease the net budget for the year up to a maximum of **£7,500**. (At no time must any adjustment lead to expenditure exceeding the total funds available.
- 2 In the case of additional funding, the Headteacher may increase income and expenditure estimates to match the funding available.
- 3 The Chair of Finance and/or Chair of Governors may increase or decrease income and expenditure estimates up to a maximum of **£15,000**.
- 4 Virements between cost centres up to £5,000 can be authorised by the Headteacher.

General Purchasing

1. The limit for the purchase of individual items, which can be authorised by the Headteacher, is **£10,000**.
2. **£10,001- £15,000** purchases requires both Headteacher and Chair of Governors
3. Purchase of individual items in excess of **£15,000** are required to be authorised by the Chair of Governors and subsequently ratified by the Finance Committee.
4. The limit for the purchase of individual items which can be authorised by the Chair of Governors is **£15,000**.
5. Purchases over £20,000 must be approved by the Finance Committee.
6. The full Governing Body must approve purchases over **£25,000**.
7. Expenditure for Devolved Capital may be pre-authorised in accordance with the School's Development Plan, provided the schools funding allocation is not exceeded. Claims for Devolved Capital must be signed and authorised by the Chair of Governors and ratified by the Finance Committee.

Ordering of Goods and Services

The following may authorise orders and requisitions:

Title	Name	Specimen Signature
Headteacher	L. Wordsworth	

Chair of Governors	P Ganley	
Deputy Headteacher	G Shakespeare-Regan	
School Business Manager	C Stott	

Budget Holders

The following are authorised to sign off orders/invoices from their allocated budget:

Cost Centre	Cost Centre Description	Budget Holder	Signature
A0001	Teachers	Headteacher - Laura Wordsworth	
A0020	Supply Teachers Agency	Headteacher - Laura Wordsworth	
A0030	Education Support Staff	Headteacher - Laura Wordsworth	
A0060	Premises Staff	Headteacher - Laura Wordsworth	
A0080	Admin & Clerical	Headteacher - Laura Wordsworth	
A0100	Lunchtime Organisers	Headteacher - Laura Wordsworth	
A0110	Other Staff Costs	Headteacher - Laura Wordsworth	
A0111	Catering Staff	Headteacher - Laura Wordsworth	
A0140	Staff Development/Training	Headteacher - Laura Wordsworth	
A0142	Staff Wellbeing	Headteacher - Laura Wordsworth	

B0001	Repairs & Maintenance	Headteacher - Laura Wordsworth/SBM - Claire Stott	
B0005	Diocesan Funding	Headteacher - Laura Wordsworth	
B0007	R&M Caretakers Bungalow	SBM - Claire Stott	
B0010	Grounds Maintenance	SBM - Claire Stott	
B0050	Cleaning Supplies	SBM - Claire Stott	
B0065	Refuse	Headteacher - Laura Wordsworth/SBM - Claire Stott	
B0070	Water & Sewerage	Headteacher - Laura Wordsworth/SBM - Claire Stott	
B0080	Gas	Headteacher - Laura Wordsworth/SBM - Claire Stott	
B0085	Electricity	Headteacher - Laura Wordsworth/SBM - Claire Stott	
B0090	Rates	SBM - Claire Stott	
B0094	Buildings Improvement	Headteacher - Laura Wordsworth/SBM - Claire Stott	
C0001	Licences/Subscription	Headteacher - Laura Wordsworth/SBM - Claire Stott	
C0002	Languages	Subject Lead - Christopher Worrall	
C0003	IT Hardware	Headteacher - Laura Wordsworth	
C0004	Greggs Foundation Exp	Headteacher - Laura Wordsworth	

C0005	Emergency Funding	Headteacher - Laura Wordsworth	
C0006	Celebrations	Headteacher - Laura Wordsworth	
C0009	History	Subject Lead - Olivia Dooley	
C0010	Dedelegated Budgets	Headteacher - Laura Wordsworth	
C0012	Arts & Design	Subject Lead - Megan Yorke	
C0015	SEND Exp	Assistant Head - Emma Delves	
C0016	Resource Provision Exp	Assistant Head - Emma Delves	
C0032	EYFS	Assistant Head - Lucy Ball	
C0041	LAC Exp	Assistant Head - Emma Delves	
C0042	Key Stage 1	Assistant Head - Emma Delves	
C0050	English	Assistant Head - Sarah Haggett	
C0051	Library	Assistant Head - Sarah Haggett	
C0052	Healthy School	Subject Lead - Rochelle Walker -Daniels	
C0061	Lower Key Stage 2	Deputy Head - Gemma Shakespeare-Regan	
C0062	Upper Key Stage 2	Assistant Head - Sarah Haggett	

C0063	Assessment	Assistant Head - Sarah Haggett	
C0064	Curriculum Ingredients	Headteacher - Laura Wordsworth	
C0110	Maths	Subject Lead - Helena Sweeney	
C0111	Music SLA	Headteacher - Laura Wordsworth	
C0120	Music	Subject Lead - Sophie McCafferty	
C0160	Religious Education	Deputy Head - Gemma Shakespeare-Regan	
C0170	Science	Subject Lead - Safiya Karamat	
C0200	PE Grant	Subject Lead - Rochelle Walker -Daniels	
C02049A	School Led Exp	Headteacher - Laura Wordsworth	
C0220	Behaviour	Headteacher - Laura Wordsworth	
C0240	Transport/Travel	Headteacher - Laura Wordsworth/Subject Lead - Rochelle Walker -Daniels	
C0241	Trip/Residential/Events	Headteacher - Laura Wordsworth/Subject Lead - Rochelle Walker -Daniels	
C0250	Curriculum Enhancement	Headteacher - Laura Wordsworth	
C0500	SEN Speech & Language	Assistant Head - Emma Delves	
C05000	MCR Occupational Services	Assistant Head - Emma Delves	

C0501	PSHE	Subject Lead - Ciara Robinson	
C0502	Computing	Subject Lead - Connor James	
C0503	RWI	Subject Lead - Helena Sweeney	
C0504	Outdoor Learning	Subject Lead - Rachel Heslop	
C0505	RRSA	Subject Lead - Lydia Beal	
C053	Geography	Subject Lead - Lottee Lyons-Clarke	
C054	Design & Technology	Subject Lead - Heliana De Las Heras Oliver	
D0001	Donations	Headteacher - Laura Wordsworth	
D0030	Admin Costs	Headteacher - Laura Wordsworth/SBM - Claire Stott	
D0040	Photocopier Costs	Headteacher - Laura Wordsworth/SBM - Claire Stott	
D0050	Communications	Headteacher - Laura Wordsworth/SBM - Claire Stott	
D0057	First Aid Supplies	SBM - Claire Stott	
D0080	Insurance Premiums Other	Headteacher - Laura Wordsworth	
D0100	SLA's Non Curriculum	Headteacher - Laura Wordsworth/SBM - Claire Stott	
D0105	Fruit for Pupils	Headteacher - Laura Wordsworth	

D0111	Remedian	Headteacher - Laura Wordsworth	
D0112	MCRactive Swimming Programme	Headteacher - Laura Wordsworth	
D0113	Education Psychology	Assistant Head - Emma Delves	
D0115	Caritas Social Worker	Headteacher - Laura Wordsworth	
D0118	Governors 10% Liability	Headteacher - Laura Wordsworth	
D0201	MCC Payroll	Headteacher - Laura Wordsworth/SBM - Claire Stott	
D054	Catering Staff Uniform	Headteacher - Laura Wordsworth/SBM - Claire Stott	
D057	Catering Food Supplies	Headteacher - Laura Wordsworth/SBM - Claire Stott	
D058	Kitchen Disposables	Headteacher - Laura Wordsworth/SBM - Claire Stott	

Payment of Accounts

The following are authorised to sign cheques & authorise BAC's payments:

Title	Name	Specimen Signature
Headteacher	L Wordsworth	
School Business Manager	C Stott	
Deputy Headteacher	G Shakespeare-Regan	
Assistant Headteacher	S Haggett	

Delivery Notes

The following may endorse/certify/ delivery notes:

Title	Name	Specimen Signature
Headteacher	L Wordsworth	
Deputy Headteacher	G Shakespeare-Regan	
Administrator	C Samuelle	
Administrator	K Slatford	
School Business Manager	C Stott	
Catering Manager	G O'Neill	

There may be occasions where other staff are required to check and sign delivery notes due to availability. When this happens, it will be handed to, endorsed and signed by one of the above as soon as practically possible.

The following may endorse/certify invoices:

Title	Name	Specimen Signature
Headteacher	L Wordsworth	
Deputy Headteacher	G Shakespeare-Regan	
Assistant Headteacher	S Haggett	

Inventory/Stock

Any items lost or damaged above a value of £500 to be reported to the Governing Body.

Petty Cash - we are a cash free school. However, there are times in the year where donations take place.

Unofficial Fund - no longer have a separate School Fund.

Staffing/Salaries

Under delegated powers from the Headteacher:

Advice to Management Support of newly appointed staff, contract changes, payroll and expiry/termination will be administered by:

Title	Name	Specimen Signature
Headteacher	L Wordsworth	
Deputy Headteacher	G Shakespeare-Regan	
School Business Manager	C Stott	

School Purchase Card

School has 1 Purchase card with a £8000 limit on the card. This is in the Headteachers name only. This is used for online purchases, emergency support for children and families and cash withdrawals. A requisition form is completed by the member of staff before any purchases or withdrawals take place.

Title	Name	Specimen Signature
Headteacher	L. Wordsworth	

Payroll will also be checked against the budgeting software (Access) monthly by the below and authorised by the Headteacher.

Title	Name	Specimen Signature
School Business Manager	C Stott	
Financial Support Officer	J Goddard	